



MUNICIPAL AUDITING ANNUAL PLAN – FISCAL 2006

Presented to the City of Roanoke
Audit Committee
June 20, 2005



Audit Plan Considerations:

- Financial Statements & Budget
- Coverage of Audit Universe
 - 10 year history
- Suggestions for Subsequent Audits
- Follow-Up Results
- Management Input
- Technology Initiatives
- Department Mission & Key Businesses



Mission:

To enhance the performance and accountability of the City of Roanoke by helping to ensure that our City government is efficient, effective, and ethical.



Key Businesses:

- Conduct financial and performance audits
- Advise and educate managers and employees regarding risks and controls
- Identify and mitigate fraud, waste and abuse



Financial Audits:

- Police Cash Funds
- Sheriff Canteen and Inmate Trust Funds
- Clerk of the Circuit Court
- School Activity Funds
- Coordination of CAFR Audit



Performance Audits:

- Advantage 3 Post Implementation
- Civic Center Business Office
- Contract Management
- Drug & Nicotine Testing
- Economic Development
- Fire Administration
- Fleet – Core Rebates



Performance Audits [continued]:

- GRTC
- Mortgage Assistance Program
- Overtime Analysis
- Police – Professional Standards Unit
- Purchasing Card Program
- Retirement
- SBE/MBE/WBE Compliance



Performance Audits [continued]:

- Social Services Administration
- Telephone System Post Analysis
- Transportation – Street Paving
- Vendor Rebates and Discounts
- Weed Abatement



Advise & Educate:

- Develop & Publish Guides
 - Internal Control
 - Policy & Procedures development
- Presentations
 - Internal Control
 - New Manager Orientation
 - Others As Requested
- Information Technology Committee



Fraud, Waste & Abuse

- Expenditure Analysis using Audit Software
- Surprise Inventory and Cash Counts
- Investigate Allegations as Received



Department Staff:

- Municipal Auditor
- Administrative Assistant
- Assistant Municipal Auditor
- Information Systems Auditor
- Senior Auditor
- Auditor



QUESTIONS?
